

Exhibit J – Declaration Regarding Translation

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

Lehman Brothers Holdings Inc., *et al.*,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

Jointly Administered

DECLARATION REGARDING TRANSLATION

I, Chieko Takei, declare as follows:

1. I submit this declaration in connection with the response of The Minami-Nippon Bank Limited (the “**Response**”), filed contemporaneously herewith.
2. I am a native speaker of Japanese and fluent speaker of English. I translate legal documents between Japanese and English on a full-time basis.
3. To the best of my knowledge and belief, the English-language document attached to the Response as **Exhibit H** is a true and correct translation of the Japanese-language document attached to the Response as **Exhibit I**.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 25, 2011
New York, New York

By: 
Chieko Takei